

**AMENDMENTS TO THE CLAIMS:**

*Please amend the claims as follows:*

1. (Cancelled)
2. (Currently Amended) The semiconductor device according to claim ~~[[1]]~~ 51, wherein the substrate is silicon carbide.
3. (Currently Amended) The semiconductor device according to claim ~~[[1]]~~ 51, wherein said III-V Nitride semiconductor epitaxial film is formed in contact with a substrate having (11-20) face.
4. (Cancelled)
5. (Currently Amended) The semiconductor device according to claim ~~[[1]]~~ 51, wherein a number of group III atoms are equal to a number of nitrogen atoms on a surface of said III-V Nitride semiconductor epitaxial film.
- 6-50. (Cancelled)
51. (New) A semiconductor device comprising a III-V Nitride semiconductor epitaxial film having 4H-polytype structure formed in contact with a substrate having 4H-type structure, wherein the III-V Nitride semiconductor epitaxial film is a 4H-AlN film.